

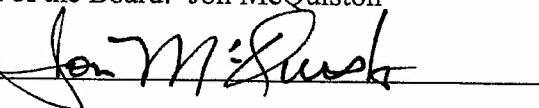
Kern County is requesting participation in the Enhanced Anti-Fraud Program and is submitting the attached Plan and Data as required by the California Department of Social Services.

Board of Supervisors Approval:

Approved on October 27, 2009, by the Kern County Board of Supervisors

Chairman of the Board: Jon McQuiston

Signature

A handwritten signature in black ink, appearing to read "Jon McQuiston", is written over a horizontal line.

Name of Kern County District Attorney Representative: Tam Hodgson

Telephone Number: (661)868-2040

Email Address: [thodgson@co.kern.ca.us](mailto:thodgson@co.kern.ca.us)

Name of County Welfare Department Representative:

Kris Grasty, Director, Kern County Department of Aging and Adult Services

Telephone Number: (661) 868-1051

Email Address: [grastyk@co.kern.ca.us](mailto:grastyk@co.kern.ca.us)

**CERTIFICATE OF ADOPTION OF RESOLUTION  
AUTHORIZING CHAIRMAN TO SIGN INSTRUMENT**

The undersigned, Clerk of the Board of Supervisors of the County of Kern, hereby certifies that the following resolution was adopted by said Board of Supervisors at a regular meeting duly convened on the 27th day of October, 2009:

"WHEREAS, this Board has determined that the County of Kern authorize a certain funding proposal submission to the California Department of Social Services for the In-Home Supportive Services (IHSS) Anti-Fraud Program.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the County of Kern, State of California, that said instrument be, and it is hereby executed on behalf of and in the name of said County of Kern, and the Chairman of this Board is hereby authorized and directed to sign his name thereto on behalf of said County."

The undersigned further certifies that on the date last mentioned the person who so signed said instrument was the duly elected Chairman of said Board and that his signature on said instrument is genuine.

The undersigned further certifies that said resolution was adopted by the following vote:

Ayes: McQuiston, Maben, Maggard, Watson, Rubio

Noes: None

Absent: None

Dated: October 27, 2009



KATHLEEN KRAUSE  
Clerk of the Board of Supervisors  
County of Kern

By:

Karen L. Winn  
Karen L. Winn  
Deputy Clerk

Ref: Agenda Item # 7 A.M.

## **County of Kern Proposed In-Home Supportive Services Anti-Fraud and Program Integrity Plan**

### **Executive Summary**

Upon approval of this request for In-Home Supportive Services (IHSS) Program funding pursuant to the California State Budget Act of 2009, the County of Kern is committed to immediately establishing an effective fraud investigations and prevention unit as part of the IHSS Program. This unit will be a significant addition to current program integrity efforts.

In Kern County the IHSS Program is administered by the Aging and Adult Services Department (AASD). The Director of AASD is appointed by the Board of Supervisors. The proposed IHSS Fraud Investigations Unit would be staffed and operated by the Investigations Division of the Office of the DA (DA). The plan, as detailed below, was developed jointly by AASD and the DA. This plan is fully endorsed by both departments.

Since the year 2000, the DA has operated a robust and innovative Special Investigations Unit (SIU), which was established by a memorandum of understanding with the Kern County Department of Human Services (DHS). DHS administers the various welfare assistance programs within the county. The DA's SIU has been very effective in both early fraud prevention efforts and the investigation of on-going public assistance fraud cases. Although DHS is not a direct stakeholder in the IHSS program, the plan detailed below does incorporate DHS interests in the IHSS program through the DA's SIU.

### **Overview of Current IHSS Fraud Investigations and Program Integrity Procedures**

At present, upon detection of an overpayment, an IHSS Social Service Worker (SSW) completes an Overpayment Information Form and narrates in the case record the time period, reason, and amount of the overpayment. The overpayment form is reviewed by the SSW's supervisor who then refers it to the Quality Assurance (QA) Division. The QA Division maintains an ongoing log of these referrals. The QA Division then reviews the referred case to determine if an overpayment was actually made. If the QA Division calculates that an overpayment was made, the Accounting Supervisor is notified of the overpayment by E-mail. The QA Division then contacts the responsible individual regarding the overpayment by mailing a copy of the overpayment calculation, requesting repayment of this amount and providing payment option information.

If there are questions from the provider or the client, copies of the past checks are requested and provided to them. Debtors are contacted monthly by mail to provide them with balance due information. If it is a provider overpayment and they are still working for the client, payments will be deducted from their IHSS wages. If no payment is received in the previous month, debtors are contacted by telephone. If the client incurred the overpayment, the social worker will be responsible for issuing a timely Notice of Action to the client.

## **Overview of the Proposed Program Plan**

A Memorandum-of-Understanding (MOU), which details department responsibilities, policies and procedures for this program, will be completed between AASD and the DA. The goal of this program is to establish a full-time staffed IHSS Fraud Investigative Unit within the Investigation Division of the DA's Office. Since the DA has over nine years of experience in conducting public assistance fraud investigations a 60 day start-up of an effective program is absolutely achievable.

Upon approval by CDSS to fund of this program one (1) full-time DA Investigator (DAI) (sworn) and two (2) full-time Investigative Assistants (IA) (non-sworn) will be hired by the DA. The County of Kern has civil service provisions which allow for lateral transfers of a Deputy Sheriff to the position of DA Investigator. If an existing DA Investigator new hire list is not available at the time this program is initiated the lateral transfer option would be utilized to ensure a timely start-up.

The focus of this enforcement effort will be to identify and stop intentional fraud within the IHSS Program. To accomplish this goal AASD and the DA's anti-fraud efforts will be apparent in three areas:

- 1) Education of recipients, providers and IHSS staff regarding fraud issues.
- 2) In-home Early Fraud Prevention (EFP) contacts by DA staff.
- 3) Fraud investigations and referrals for prosecution of cases involving on-going fraud.

Additionally, the DA has had contact with the Fresno DA IHSS Investigations Unit regarding the operational, investigative and enforcement policies and procedures which Fresno DA has found to be the most effective. It is clear from these and other contacts that to establish whether or not services were actually provided as billed requires on-site surveillance. The use of personnel to conduct this type of stationary long-term surveillance is prohibitive based on limited staffing and is not man-hour cost effective. To meet the need for surveillance in the most effective way this program incorporates the purchase and on-going utilization of surveillance technologies. These technologies, remote video and tracking equipment, are a one-time cost with minimal on-going cost of operation.

Based on the experience of the DA in the area of public assistance fraud investigations it is envisioned that this program will be a highly effective and fully justify additional funding for increased staffing, should non-utilized funds be reallocated by CDSS. The specific elements of this program are detailed below.

## **Proposed Fraud Investigations and Program Integrity Plan by Listed RFP Elements**

### **A. IHSS Overpayments/Underpayments**

The current anti-fraud activities of AASD are discussed above under the section heading "Overview of Current IHSS Fraud Investigations and Program Integrity Procedures." Under this proposed plan, the SSWs will be encouraged to continue to ask questions of recipients and

providers when fraud is suspected; particularly if it appears the fraud has suddenly begun and immediate intervention would prevent overpayments. If, however, an SSW suspects on-going fraud the SSWs will be encouraged to make a referral to the DA without "tipping off" the responsible individual that they are under scrutiny.

The DA will be responsible to review the referred suspect fraud case file, establish an investigative plan of action and coordinate referrals as appropriate to other agencies. If the suspected fraud is unfounded a report will be made to the referring SSW. If intentional fraud is uncovered the case will be referred for prosecution. If an overpayment has occurred and no intentional fraud can be established the case will be returned to AASD for appropriate administrative action.

In all cases involving suspected fraud outside of IHSS (i.e. Food Stamps, Cash Aid, Social Security) the DA will make a referral to the appropriate agency. Once the DA's office has substantiated a fraud and criminal prosecution is necessary, the California Department of Health Services will be notified consistent with federal funding matching rules. The resolution of criminal cases will involve court ordered restitution be made payable to the Kern County Probation Department. The state portion of collected overpayments will be submitted to the California Department of Social Services (CDSS) as AASD is currently following this process.

#### **B. Fraud Referrals/Outcomes**

**IHSS Early Fraud Prevention (EFP):** In collaboration with AASD the DA will initiate an EFP program. This program has both an AASD and DA component. AASD (per new mandates) will require that all providers are fingerprinted and attend an orientation program. This orientation will focus on the provider's responsibilities in a simple to understand format. The DA's EFP program will complement and enhance AASD efforts by including the following components:

- Participation in IHSS provider orientations with a message from the DA discussing what IHSS fraud is, what the provider must do to avoid committing fraud, the consequences of participating in fraud, and encouraging providers to become allies in the fight against fraud.
- An informational home visit to recipients and providers by a non-Peace Officer (Investigative Assistant) for cases in which there exists identified factors that indicate a greater chance of fraud developing.
- Follow up visits by a DA Investigator for cases which there is evidence of deliberate false statements or omissions of material facts, in order to prevent fraudulent payments.

**IHSS Fraud Referrals:** Initially, requests for investigation of suspected IHSS fraud (referrals) will come from AASD. As word gets out that the DA is investigating IHSS fraud, referrals will begin to come directly from members of the public, from law enforcement agencies and from other organizations, both governmental and non-governmental. In order to facilitate the referral process, the DA will do the following:



- Utilize a workstation in the offices of AASD in order to have ready access to both CMITS and to the Social Services Workers within AASD.
- Collaborate with AASD Quality Assurance (QA) unit in participating with and presenting IHSS fraud awareness training with DA and AASD personnel on a periodic basis.
- Collaborate with AASD in an outreach program to make the public aware of IHSS fraud and what they can do to help combat it.

**C. Collaboration and Partnership with the DA**

The investigation of fraud in the IHSS program is a new venture for the DA; however, our experience in the investigation of Public Assistance fraud is vast and deep. As one of the cutting-edge counties in the state when it comes to innovative practices regarding the investigations of public assistance fraud, the DA is confident that even in a relatively short period of time inroads against IHSS fraud will be noticeable.

The DA will initially assign one (1) full-time DA Investigator and two (2) full-time Investigative Assistant to the IHSS Fraud program, with the equipment necessary to accomplish their mission.

**D. Collaboration and Partnership with California's Department of Health Care Services (DHCS) and the California Department of Social Services (CDSS)**

AASD currently works with local DHCS Investigators on fraud referrals in which overpayments have been determined to be in excess of \$500. In our proposed plan, the DA's IHSS Fraud Unit will work in conjunction with DHCS Investigators to enhance the prevention, detection and prosecution of IHSS fraud in the following ways:

- The DA's IHSS Fraud Unit and DHCS Investigators will quickly establish their respective roles in the county's IHSS anti-fraud efforts in order to avoid duplication of effort.
- The DA's IHSS Fraud Unit and DHCS Investigators will utilize each other's specialized knowledge and abilities to enhance the outcome of IHSS fraud investigations and prosecutions.
- The DA's IHSS Fraud Unit will work and train with DHCS Investigators, thus gaining knowledge as to which cases might also have a component of MediCal fraud.

**E. Mechanism for Tracking/Reporting IHSS Fraud Data and Activities**

AASD is committed to tracking and reporting fraud referrals and activities. AASD will use the Enclosure D form (attachment hereto) to report these activities to CDSS.

**F. County's Current and Proposed Anti-Fraud Activities Related to IHSS Program**

The current anti-fraud activities of AASD are discussed above under the section heading "Overview of Current IHSS Fraud Investigations and Program Integrity Procedures" and the current plan discussed above under the section heading "Overview of the Proposed Program Plan."

Kern County District Attorney Investigators individually have years of experience in criminal investigations. Though IHSS fraud is unique, it nonetheless encompasses crimes as set forth in the Penal Code. Whether an investigation involves a grand theft, fraud, forgery or perjury, certain investigative steps are common to all. Adaptability and flexibility being the hallmarks of the DA, the IHSS Fraud Unit intends on investigating IHSS fraud by utilizing the following techniques:

- Passive surveillance through the use of motion-sensitive cameras mounted in a non-descript vehicle.
- Active surveillance as needed by an Investigator.
- The examination of documents contained in IHSS case files, time cards and pay records.
- Locating and interviewing witnesses and suspects.
- Writing a crime reports and requesting criminal complaints.

In cases in which it is suspected that IHSS fraud has been committed by either a recipient, a provider or by both, a referral to the DA's IHSS Fraud Unit will be made by AASD. If an investigation determines fraud has occurred, the DA's IHSS Fraud Unit will send a case report to QA for an overpayment calculation. When the overpayment amount is determined, QA will send copies of the calculation and Notices of Action (NOA) to the DA's IHSS Fraud Unit. These cases will be referred to the DA's Office Criminal complaint section for review and filing of a case. Cases that meet the DA's criteria for prosecution will be filed in the Kern County Superior Court branch of jurisdiction.

If, during the course of an IHSS fraud investigation by the DA's Office, evidence of fraud in other public assistance programs comes light (e.g.; Cash Aid, Food Stamps, Child Care, other CalWORKs supportive payments), the IHSS Fraud Unit will make evidence available to the DA's Special Investigations Unit. If fraud is detected in a MediCal case, the IHSS Fraud Unit will make evidence they uncover available to the local Medi-Cal (DHCS) Investigators.

**G. County Proposed Budget for Utilization of Funds**

AASD to provide budget figures for Federal, State and local funding amounts. CDSS has allocated **\$313,888** to Kern County for F/Y 09-10.

**DA IHSS Fraud Unit: F/Y 09-10 (6 months)**

Total Salaries & Benefits	\$148,214	{1 - DA Inv (sworn) & 2 - DA Inv Asst (non-sworn)
Overhead	\$ 28,128	{18.978% Salary & Benefits}
Total Services & Supplies	\$ 73,437	{Includes \$53,637 in one-time costs}
Total Fixed Assets	<u>\$ 64,107</u>	{3 - Green Class 1342 vehicles}
<b>Total Program &amp; Start-up costs</b>	<b>\$313,886</b>	

**H. Description of How the County Will Integrate Other Program Integrity Efforts**

The Kern County DA constantly looks to improve outcomes through focused efforts. As the IHSS Fraud Unit develops, steps will be taken to enhance the ability to detect and prevent fraud by the following steps.

Many public assistance fraud cases involve an IHSS provider not reporting earnings to the Department of Human Services. The DA will work towards developing a cross-check process whereby records of providers are matched with the records of the Department of Human Services. This process will produce a beneficial working relationship between the DA's IHSS Fraud Unit and DA's SIU which is currently responsible for the Department of Human Services anti-fraud efforts; thus allowing the two units to enjoy a symbiotic relationship beneficial to all sponsoring agencies.

Individuals engage in other public assistance fraud, such as child care fraud, may also engage in IHSS fraud. The DA will work to develop of system whereby records of IHSS providers are matched with the records of the Kern County Superintendent of School Community Connection for Child Care (CCCC), which is the local administrator of child care funds. This cross-check process will detect those who are claiming they are child care providers while at the same time are claiming to be IHSS providers. These cases will be examined to determine if fraud is occurring.

Facilitate a process which would include IHSS providers in CDSS' Income and Eligibility Verification System (IEVS), specifically the wage matching system (IFD) and New Hire Registry (NHR). This also will detect those who claim to be an IHSS provider while engaged in other employment.

**I. Commitment to produce an Annual Outcomes Report**

Each year by August 1, Kern County will provide an IHSS anti-fraud plan update to CDSS. This plan update will be prepared jointly by AASD and the DA. The plan update will include an agreement to continue to track, report and submit final data for the previous fiscal year to CDSS as listed below:



- (a) Enclosed is an IHSS Fraud Activity Report displaying fraud activity for FY 2004/05 through FY 2008/09. This report is patterned after Enclosure D, which is shown in CDSS' letter of September 25, 2009, to county Boards of Supervisors announcing the availability of IHSS anti-fraud funding. This report establishes a baseline with which to compare results of upcoming reporting periods. AASD to produce this report.
- (b) On August 1, 2010, AASD will submit to CDSS an IHSS Fraud Activity Report covering the period January 1, 2010, through June 30, 2010. The format for this report will be provided to Kern County in January, 2010.
- (c) By August 1 of each year AASD will provide CDSS with an annual outcomes report for the previous fiscal year.
- (d) On a continuing basis, the DA will keep records of fraud activity. The monthly records could include, but not necessarily be limited to, the following:
- Number of investigation requests received
  - Number of investigation requests accepted
  - Number of investigation requests rejected
  - Types of investigations (e.g., recipient fraud, provider fraud, etc.)
  - Number of investigation requests completed
  - Results of investigations (e.g., unfounded allegation, insufficient evidence, case discontinued, fraud found, referred for prosecution, referred for civil recovery, etc)
  - Number of investigations referred to QA for overpayment computations
  - Savings resulting from EFP efforts
  - Savings resulting from on-fraud investigations
  - Overpayments identified by the DA
  - Number of cases referred for prosecution
  - Number of convictions
  - Amount of restitution ordered
  - Sentencing results

**Enclosure D**

**County: Kern**

Overpayments identified by County QA		2005	2006	2007	2008	01/09-09/09
Total Amount per Year:		8	434	182	85	53
Number of Instances:						
Breakdown of Causes	Provider:	8	433	182	85	53
	Recipient:		1			
	County Error:	8	315	139	38	14
	Unknown:					
	Other:					

Underpayments identified by County QA		No data	2006	2007	2008	01/09-06/09
Total Amount per Year:			0	0	0	0
Number of Instances:						
Breakdown of Causes	Provider:					
	Recipient:					
	County Error:					
	Unknown:					
	Other:					

Fraud Referrals/Outcomes		No data	2006	2007	2008	01/09-09/09
Number of referrals to DHCS:			7	7	18	11
Number handled locally by DA:						
Number of convictions:			1		1	3
Court Ordered Restitution:						
Amount of funds involved in the convictions:			44831.41		3082.50	68901.21
Amount of funds recovered:			750.00		66.44	0
Amount of funds pending recovery:			44081.41		3016.06	68901.21
Basis for the Conviction:			Grand theft		Grand theft	Grand theft
Individuals Responsible	Recipient:		1			1*
	Provider:				1	3*
	County Staff:					
	Other:					
	Unknown:					

**Per legislation, fraud referrals go to DHCS, not DA.**

**Prosecutions are coordinated with DA through DHCS.**

**\*One was both a recipient and provider – fraud based on both identities**

**Enclosure D**  
**Page Two**

<b>Utilization of County DA for Fraud</b>		2005	2006	2007	2008	01/09-09/09
<b>Outcomes</b>	Documented referrals to DA *					
	Accepted:					
	Rejected:					
	Pending:					
	<b>Completed Investigation</b>					
	No Fraud:					
	Restitution Action:					
	Referred for Prosecution:					
	Criminal Charges Filed:					
	No Charged Filed:					
	Convictions:					
	Acquittals:					
	Dismissals:					
	Pending Investigation					
	<b>Restitution</b>					
	Court Ordered:					
	Restitution Action:					
	<b>Fines</b>					
	<b>Prosecutions Completed</b>					
	<b>Convictions</b>					
	Misdemeanor					
	Felony					

# Budget Justification

## Kern County's Fraud Funding Plan for FY 2009-10

Budget Section	Total
A. Personnel Costs (includes employee benefits)	\$ 136101
B. Operating Expenses	\$ 50560
C. Equipment Expenses	\$ 95154
D. Travel/Per Diem and Training	\$ 3200
E. Subcontracts and Consultants	\$ 0
F. Other Costs	\$ 3000
G. Indirect Expenses	\$ 25829
<b>Total Expenses</b>	<b>\$ 313844</b>

A. Personnel Costs (including employee benefits)	Total Budget
<b>Title:</b> District Attorney Investigator 2A - (PC 830.1 sworn peace officer) 1.0 FTE  <b>Salary Calculation:</b> FY Salary (40597) + benefits (26,798)  <b>Duties Description:</b> This position will be the unit lead in the District Attorney's newly formed IHSS Fraud Investigation Unit. The DA Investigator (DAI) will be responsible for conducting investigations of fraud referrals from IHSS staff or Tip-Line calls. The scope of these investigations may include: the review of case files and automated data systems, interviews with clients, providers and witnesses, obtaining and serving search warrants for evidence of fraud - including financial institutions, telecommunications records with location information and the suspect residence and/or business locations. The DAI will liaison with IHSS staff and other local, state and federal agencies as needed. The DAI will direct the efforts of the assigned Investigative Aides (listed below) in conducting case reviews and monitoring electronic surveillance equipment, including remote video camera recorders with remote cellular access and GPS tracking equipment. The DAI will complete investigative reports, submit cases for filing and prosecution and provide courtroom testimony as needed. This DAI position will be 100% committed to the IHSS Fraud Investigation Unit and the mission of reducing IHSS fraud at all levels.	\$ 67395
<b>Title:</b> Investigative Aide (non-sworn) 1.0 FTE  <b>Salary Calculation:</b> FY Salary (20786) + benefits (14662)  <b>Duties Description:</b> This position will work directly with the above DAI to support all levels of investigations within the IHSS Fraud Investigation Unit. This Investigative Aide (IA) will review case documents and records as requested by the DAI and provide overview reports on same. This IA will conduct daily reviews of the electronic surveillance data to identify specific date/time ranges and/or suspect activities that are probable indicators of fraud. Also, as needed, this IA will be responsible for assisting the DAI with field deployment of the electronic surveillance equipment. As caseloads dictate time available, this IA will also participate in the Early Fraud Prevention program, as listed below. This IA position will be 100% committed to the IHSS Fraud Investigation Unit and the mission of reducing IHSS fraud at all levels.	\$ 35448
<b>Title:</b> Investigative Aide (non-sworn) 1.0 FTE  <b>Salary Calculation:</b> FY Salary (19246) + benefits (14012)  <b>Duties Description:</b> This position will work directly with the above DAI to support, as needed, all levels of investigations within the IHSS Fraud Investigation Unit. Additionally, this Investigative Aide (IA) will be responsible for coordinating and conducting the Early Fraud Prevention (EFP) program within the unit. The EFP program will be targeted at contacting, in-person, clients and providers to review a "Preventing Fraud" check list (single page) form which is signed by the client or provider and a copy is left with them.	\$ 33258

This program will be modeled after a current Kern County CalWORKS program that has proven to be very effective in reducing fraudulent cases. This position will also track the status and results investigations and prosecutions initiated by the Fraud Investigation Unit for reporting purposes. This IA position will be 100% committed to the IHSS Fraud Investigation Unit and the mission of reducing IHSS fraud at all levels.	
<b>Title:</b> <b>Salary Calculation:</b> <b>Duties Description:</b>	\$
<b>Title:</b> <b>Salary Calculation:</b> <b>Duties Description:</b>	\$
<b>Title:</b> <b>Salary Calculation:</b> <b>Duties Description:</b>	\$
<b>Total Personnel Costs:</b>	<b>\$ 136101</b>

<b>B. Operating Expenses</b>	<b>Total Budget</b>
<b>Title: Recurring F/Y Expenses</b> <b>Description: This total includes rent, utilities, fuel, communications services and automation</b>	\$ 22565
<b>Title: One-Time Expenses</b> <b>Description: This total includes computers, fax, printer, mandated law enforcement safety equipment, GPS tracking units, digital SLR camera, handheld video camera and digital recorders.</b>	\$ 27995
<b>Title:</b> <b>Description:</b>	\$
<b>Total Operating Expenses:</b>	<b>\$ 50560</b>

<b>C. Equipment Expenses</b>	<b>Total Budget</b>
<b>Title: 3 - Chev Impala Sedan (green class) standard vehicles</b> <b>Description: Three (3) - Chev Impala Sedan (green class) standard vehicles, with rear window tint. In October 2009 Kern County conducted our annual open bids for various types of vehicles. This vehicle was the low bid in class from Coalinga Motors. Cost per vehicle including all fees, taxes and window tint: \$21,094.10</b>	\$ 64107
<b>Title: 3 - Mobile Network Video Surveillance Systems. Cost per system including tax is \$10,349</b> <b>Description: These Mobile camera systems will be mounted in existing District Attorney fleet vehicles. They will be used to determine actual provider hours work by monitoring the exterior entrance to the clients residence. System allows recording and remote live monitoring</b>	\$ 31047



<b>Title:</b>	\$
<b>Description:</b>	
<b>Total Equipment Expenses:</b>	<b>\$ 95154</b>

<b>D. Travel/Per Diem and Training</b>	<b>Total Budget</b>
<b>Title:</b> Travel and Training Expenses  <b>Description:</b> These funds will be used to facilitate sending staff for on-site visits with operational IHSS fraud units to identify best practices and procedures for the Fraud Investigation Unit. Also, to attend seminars and/or training courses regarding Public Assistance Fraud investigations.	\$ 3200
<b>Title:</b>  <b>Description:</b>	\$
<b>Title:</b>  <b>Description:</b>	\$
<b>Total Travel/Per Diem and Training:</b>	<b>\$ 3200</b>

<b>E. Subcontracts and Consultants</b>	<b>Total Budget</b>
<b>Title:</b>  <b>Description:</b>	\$
<b>Title:</b>  <b>Description:</b>	\$
<b>Title:</b>  <b>Description:</b>	\$
<b>Total Subcontracts and Consultants:</b>	<b>\$ 0</b>

<b>F. Other Costs</b>	<b>Total Budget</b>
<b>Title:</b> Over-time salary costs  <b>Description:</b> Fund for projected investigative Over-time.	\$ 3000
<b>Title:</b>  <b>Description:</b>	\$

<b>Title:</b>	\$
<b>Description:</b>	
<b>Title:</b>	\$
<b>Description:</b>	
<b>Title:</b>	\$
<b>Description:</b>	
<b>Total Other Costs:</b>	<b>\$ 3000</b>

<b>G. Indirect Expenses</b>	<b>Total Budget</b>
<b>Title: Indirect Expenses</b>	\$ 25829
<b>Description: The indirect costs were calculated at 18.978% of salaries and benefits. The Indirect cost rate is prepared based on OMB circular A-87, "Cost Principle for State and Local Governments."</b>	
<b>Title:</b>	\$
<b>Description:</b>	
<b>Total Other Costs:</b>	<b>\$ 25829</b>